

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

Roger D. Isbel,

Plaintiff,

v.

Case No. 1:06cv384

Commissioner of Social Security,

Judge Michael R. Barrett

Defendant.

**ORDER**

This matter is before the Court on the Report and Recommendation filed by the Magistrate Judge on June 13, 2008 (Doc. 12).

Proper notice has been given to the parties under 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation in a timely manner. See United States v. Walters, 638 F.2d 947 (6th Cir. 1981). No objections to the Magistrate Judge's Report and Recommendation have been filed.

Having reviewed this matter de novo pursuant to 28 U.S.C. 636, this Court find the Magistrate Judge's Report and Recommendation to be correct.

Accordingly, it is **ORDERED** that the Report and Recommendation of the Magistrate Judge is hereby **ADOPTED**. This matter is **REVERSED** and **REMANDED** to the Commissioner pursuant to Sentence Four of Title 42 U.S.C. § 405(g) for further proceedings consistent with the Report of the Magistrate Judge.

**IT IS SO ORDERED.**

S/Michael R. Barrett  
Michael R. Barrett, Judge  
United States District Court